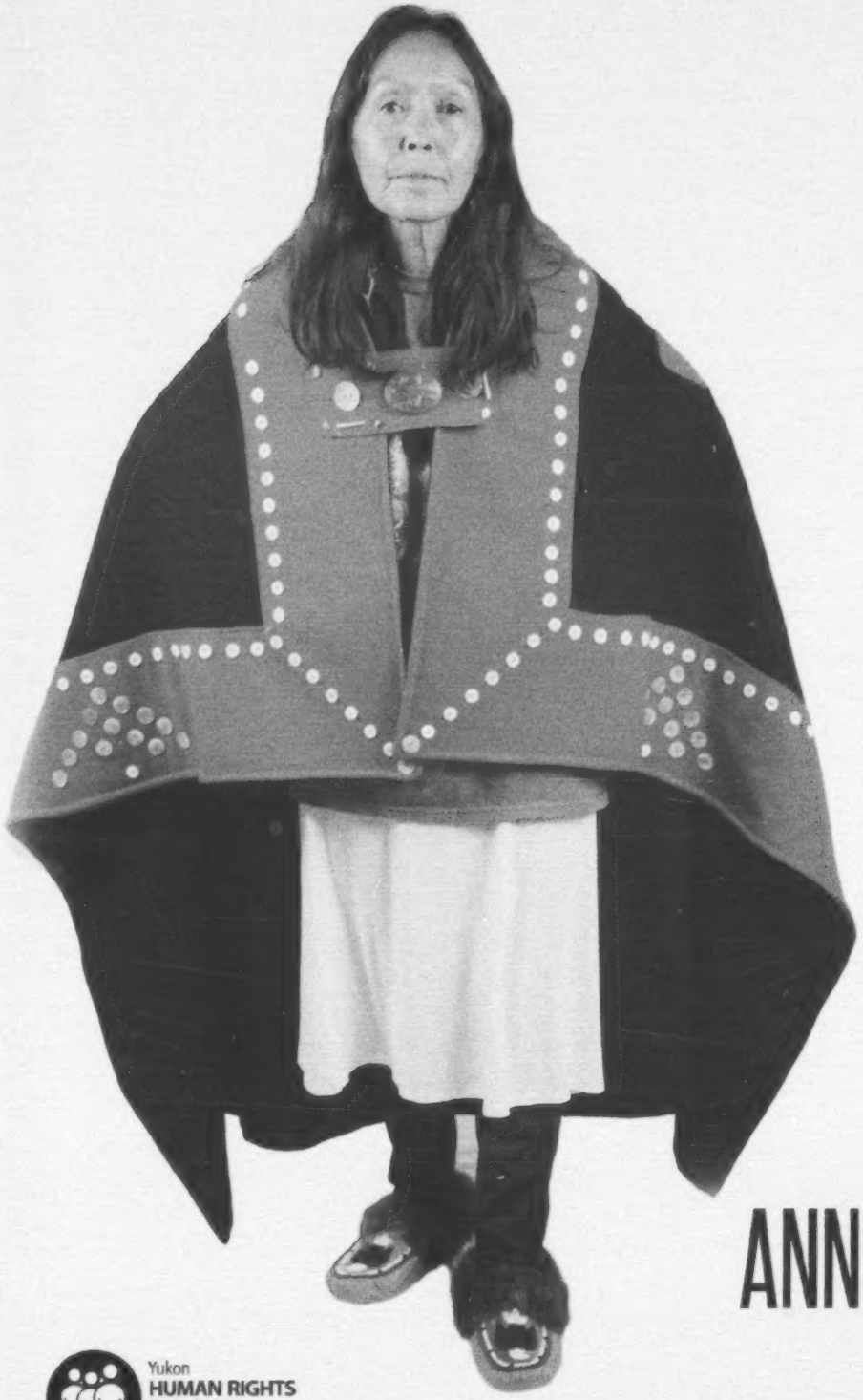
YUKON HUMAN RIGHTS COMMISSION



Yukon
HUMAN RIGHTS
Commission

ANNUAL REPORT
2013 - 2014

Yukon Human Rights Commission
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Commission des
DROITS DE LA PERSONNE
du Yukon

Front Cover:
Anne Smith, Kwanlin Dün First Nations Elder
Photo credit: Mark Kelly, Depth of Field Photography

MESSAGE FROM THE CHAIR

The Yukon Human Rights Commission has an important role to play in promoting inherent dignity, respect and equality for "all members of the human family" in the Yukon. For the past 3 years, the Commission has promoted awareness of the United Nations Declaration on the Rights of Indigenous Peoples through community circles and readings both in Dawson and Whitehorse. The Declaration sets out the minimum standards necessary for the "dignity, survival and well-being" of Indigenous peoples.

This spring, with the support of the Grand Chief of the Council of Yukon First Nations, Ruth Massie, as well as Kwanlin Dün First Nation Chief Doris Bill, the Commission asked two Members of the Yukon Legislative Assembly to table and support motions for all Members of the Legislature to unanimously endorse the Declaration: Old Crow Member Darius Elias, a Vuntut Gwitchin First Nation citizen and Member for Southern Lakes Kevin Barr, who is of Métis ancestry, both agreed to do so. Ours is the first legislature in Canada to do this since the Federal Government issued its Statement of Support for the Declaration in 2010. We hope others in Canada will follow.

Reconciliation with First Nations people must be an on-going commitment for all of us in the Yukon. We are all treaty people. All of us benefit when each of us is respected and treated fairly, whether or not we have a disability, like FASD or alcoholism, whether we are homeless or housed, poor or rich, male, female or transgendered, young or old, Francophone, Filipino, Métis, Aboriginal or of other ancestries. Each of us has a unique contribution to make and all of us are diminished when our society creates barriers to making that contribution.

The Commission also has a responsibility to discourage and eliminate discrimination. As you will see in this report, discrimination based on race, colour and First Nation ancestry has been the most common basis for human rights complaints made to the Commission this year. So it is important that our community be able to come together to talk about racism, with courage and openness.

The Commission has worked collaboratively for several years with Yukon Cultures Connects – a multi-stakeholder group of community organizations and NGO's - to mark December 10th, the International Day of Human Rights and March 21st, the International Day for the Elimination of Racism. This year at a bilingual public event the group hosted "Diversity Speaks" at the Kwanlin Dün Cultural Centre on March 21st. Whitehorse citizens participated in a facilitated discussion of their experiences of both racism and also of inclusion and respect in the Yukon. This was an important public dialogue that the group is committed to continuing in the future.

On February 10, 2014, the Commission lost one of our well-respected Commissioners: Joe Prentice was appointed a member of the Commission on December 12, 2012. He made an important contribution to our work for which we are thankful. He is greatly missed.

On May 8, 2014, Barb Joe was appointed as the Commission's new member. Ms. Joe currently works with the Council for Yukon First Nations Self Government Secretariat and with Kwanlin Dün First Nation and is actively involved in the community.

Jolene Waugh,

Chair
Yukon Human Rights Commission

MESSAGE FROM THE DIRECTOR

At our best, we are a territory of people that believes in equality, justice, inclusion and respect for difference and human dignity.

After over a decade of work at the Commission, I remember many inspiring moments. Here are just a few:

- Yukoners in every community telling the Select Committee on Human Rights how to improve our human rights law including the Whitehorse teenager who, as a bisexual and aboriginal youth, wanted to claim her right to protection under the Act but could not because of the age-discriminatory definition of sexual orientation at that time (removed within 6 months at lightning speed, I believe, because she cared enough to share her story publicly to create social change);
- City of Whitehorse Mayor and Council listening to the diverse members of Yukon Cultures Connect and concerned citizens urging them to join CCMARD (Canadian Coalition of Municipalities Against Racism and Discrimination) and the leadership of Councilor Ranj Pillai;
- Every Member in the Yukon Legislative Assembly voting to unanimously endorse the UN Declaration on the Rights of Indigenous Peoples with CYFN Grand Chief Massie in the gallery when Old Crow MLA Darius Elias spoke proudly in support in Gwitchin and Kevin Barr, a Métis MLA, reflected humbly and meaningfully upon the history that brought us to that moment;
- Director of CAIRS (Committee on Abuse in Residential Schools) Joanne Henry sharing her powerful reflections on her experience in residential school as she introduced the film, "We Were Children" to the many people, aboriginal and non-aboriginal, who came to learn more about that painful, shameful history and its ongoing legacy of trauma, including homelessness and addictions, in our community, but also including ongoing healing.

Still, there are many things left to accomplish. Here a few:

- Renewing reform of our *Human Rights Act* to remove remaining barriers to social inclusion – for instance, by adding explicit protection for people who are transgendered and by adding a right to housing for everyone, rich or poor, as provided for in international treaties Canada has signed;
- Conducting research on pay equity in the Yukon's private sector;
- Promoting Yukon-based research on when, why and how discrimination occurs here and whether it is increasing or decreasing -- formal complaints are only a part of that story;
- Improving and speeding up the complaint and resolution process by more focus on restorative justice, as inspired by the Nova Scotia Commission's recent innovations.

I especially thank the women and men I have worked with on staff who understand what it means to be truly independent of government (freedom of action and great job satisfaction but long hours and no pension). I also thank the many Commission members I have worked with over the years committed to doing their part to make human rights a reality for all Yukoners. I have learned from all of them and also from all the people who have told me their stories whether they were landlords or tenants, employees or employers or just Yukoners concerned about what had happened to someone else and wanting to know how to help.

It has been an honour and privilege to do this work with you.

Heather MacFadgen,

Director
Yukon Human Rights Commission

MEET OUR STAFF

Heather MacFadgen, Lynn Pigage, George Lee, Colleen Harrington, and Tracey Wallace

George Lee

Investigator / Legal Counsel

An investigation takes place when parties are unable to settle the complaint during the informal resolution process.

For every complaint, I interview witnesses; collect documents and other evidence; research human rights case law; and organize all of this information into an Investigation Report. I must be neutral, which means that I gather all relevant information that could prove or disprove the allegations made in the complaint.

Commission members read the investigation report and decide whether to dismiss the complaint, forward it for settlement or forward to a Board of Adjudication hearing, if settlement attempts are unsuccessful. I also help take complaints, and provide information to people.

In my capacity as Legal Counsel, I provide advice on inquiries and ensure the Commission is up-to-date on human rights law. I also provide assistance to the Commission's other Legal Counsel on hearings and court proceedings.

Lynn Pigage

Intake Officer

If you phone or drop into the Commission my job is to answer your questions about your rights and to explain the human rights process. You might need information if you are an employee, an employer, a tenant, a landlord or someone giving or receiving a service. I might refer you somewhere else, such as the Law Line, if your situation doesn't fit within our Act.

If your situation fits within the Yukon Human Rights Act, and if you want to file a complaint, I gather all the details about what you alleged happened including who, what, where and when. Then your written complaint is given to the Director of Human Rights, to review and decide on the next step.

The Yukon Human Rights Commission promotes equality and diversity through research, education and enforcement of the Yukon *Human Rights Act*

Colleen Harrington

Legal Counsel

I am the lawyer for the Commission. I make sure that the Commission knows about and considers the applicable and up-to-date human rights law when making decisions. I provide advice on inquiries, investigations and decisions on complaints. I also help parties to settle complaints.

I represent the Commission at hearings before the Board of Adjudication and at Court on judicial reviews and appeals.

Tracey Wallace

Public Education Specialist

The Commission's education work is designed to promote understanding of human rights and responsibilities and to prevent discrimination. My work includes: developing educational materials, updating the website, conducting research and writing reports, communicating with the media and working with community partners. I also work with Legal Counsel, Director of Human Rights, Intake Officer and Investigator to provide human rights education, often as part of settling complaints.

Public Education 2013 - 2014

In 2013 - 2014, a wide range of educational activities took place including engaging with the nonprofit sector, creating respectful, diverse and inclusive workplaces through anti-harassment policy development and review, and working with community organizations on a variety of human rights issues.

Engaging with the nonprofit sector

The Commission partnered with the Yukon Volunteer Bureau and delivered three human rights workshops to over 25 staff members of local NGOs in order to strengthen their understanding of how human rights works within the contexts of their own organizations.

Reaching out to communities

The Commission routinely responds to requests from other organizations to deliver human rights presentations and training. This year we made numerous human rights presentations including: community members in the Challenge program, newcomers to Yukon through the Yukon Tourism Education Council, students and youth through the Volunteer Yukon Career and Volunteer Fair and instructors at Yukon College.

Creating respectful, diverse and inclusive workplaces

The Commission includes education as part of complaints settlements and presentations are delivered to workplaces affected by a complaint. The Commission also helps employers and service providers to develop and revise anti-discrimination and anti-harassment policies. We were very pleased by the commitment and attention that some Yukon workplaces took to develop their policies.

Collaborating to advance human rights

Throughout the year, the Commission collaborated with local organizations to advance human rights including the Workers Compensation Board, the Canadian Coalition of Municipalities Against Racism and Discrimination (COMARD) and Multicultural Centre of the Yukon. This work also included supporting the Yukon Film Society to screening of Dennis Allen's award-winning film, "Crazy Water" about addictions. Addictions are a disability under human rights law.

UN Declaration on the Rights of Indigenous People (UNDRIP)

This year the Commission also worked with the Yukon First Nation leadership to call on the Yukon Legislature to endorse the UN Declaration on the Rights of Indigenous People (UNDRIP). On May 14th, 2014, the Yukon Legislative Assembly voted unanimously in favour of a motion to endorse Canada's Statement of Support. The Commission was very pleased to work together with KDFN, and the Council of Yukon First Nations (CYFN) chiefs to support the endorsement.

International Human Rights Day 2013

To honour Human Rights Day, the Committee on Abuse in Residential Schools (CAIRS), the Northern Institute of Social Justice (NISJ) and the Yukon Human Rights Commission (YHRC) worked together to create awareness of the horrendous and traumatic abuse experienced by residential school survivors through the award-winning film "We Were Children". We are deeply grateful to Joanne Henry, Executive Director of CAIRS, herself a residential school survivor, who shared her own harrowing story of residential school.

Two of the community members and guests who attended "Diversity Speaks", a community gathering to address racism and discrimination in our community.

-- Kwanlin Dün Cultural Centre on March 21st, 2014.

INTERNATIONAL DAY FOR THE ELIMINATION OF RACIAL DISCRIMINATION

The United Nations established the International Day for the Elimination of Racial Discrimination six years after the Sharpeville Massacre in South Africa. This tragedy captured worldwide attention when police opened fire and killed 69 people at a peaceful demonstration to abolish the apartheid "pass laws" on March 21, 1960.

The UN General Assembly called on the international community to increase its efforts to eliminate all forms of racial discrimination when it proclaimed the day as an international day of observance in 1966. It also called on all world states and organizations to participate in a program of action to combat racism and racial discrimination in 1983. It held the World Conference against Racism and Racial Discrimination, Xenophobia and Related Intolerance in 2001.

The UN emphasizes the role that human rights institutions, like the Yukon Human Rights Commission, have in discouraging and eliminating discrimination. Each year the Commission marks this day in our community. On March 21, 2014, we joined with the Multicultural Centre of the Yukon, and many other community groups, including the newly formed city advisory committee, the Canadian Coalition of Municipalities Against Racial Discrimination (CCMARD), to hold a community dialogue on racism and discrimination in Yukon.

Number of Inquiries 2013 - 2014

Inquiries refer to the number of individuals or groups who have phoned, emailed or come in to the Commission office to discuss a complaint, or the complaint process.

40
Inquiries referred to other agencies or organizations

178
General Inquiries, some of which become a complaint

27
Referred to Canadian Human Rights Commission (CHRC)

In 2013 - 2014, the Commission helped a total of 245 people with their inquiries about a concern they identified as a human rights matter. Some inquiries go on to become complaints. Commission staff have an extensive list of organizations that can help people in our community and we routinely connect people with their services. We also help people to reach the Canadian Human Rights Commission if the inquiry is outside of our jurisdiction.

NUMBER OF INQUIRIES
2010 - 2014

	2010-2011	2011-2012	2012-2013	2013-2014
Total Inquiries	266	304	237	245
Referred to other	44	64	15	40
General Inquiries	188	211	164	178
Referred to CHRC	33	29	48	27

New Complaints by Prohibited Ground & Section 2013 - 2014

New complaints by prohibited ground refer to complaints based on personal characteristics as set out in the Yukon Human Rights Act. Some cases are filed on more than one ground.

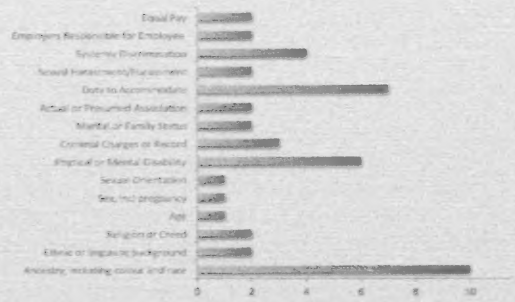
10
Complaints based on Ancestry, including colour and race

6
Complaints based on Disability

7
Complaints based on Criminal Charges or Criminal Record

In 2013 - 2014, the largest number of complaints were based on ancestry, including colour and race. A change from last fiscal year where the majority of complaints were based on physical or mental disability, including addictions.

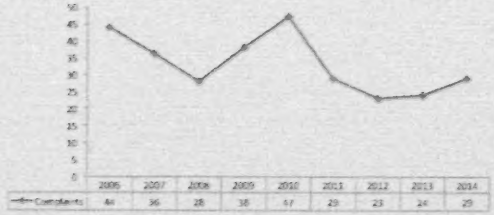
NEW COMPLAINTS BY PROHIBITED GROUND and SECTION
1 April, 2013 - 31 March 2014



Complaints Closed Annually 2006 - 2014

Closing a complaint means the complaint has been stopped by the Director, informally resolved, withdrawn by the complainant, dismissed by the Commissioners, settled pre-hearing or decided at hearing. The Commission closed 29 complaints this fiscal year.

COMPLAINTS CLOSED ANNUALLY
2006 - 2014



	2006	2007	2008	2009	2010	2011	2012	2013	2014
Complaints	44	36	28	38	47	29	23	24	29

It is illegal to discriminate against people on the basis of their:

- Ancestry, including colour or race
- National origin
- Ethnic or linguistic background/origin
- Religion or creed
- Age
- Sex, including pregnancy
- Sexual orientation
- Disability
- Criminal charges or criminal record
- Political belief, association, or activity
- Marital or family status
- Source of income
- Actual or presumed association with any of the grounds listed above

New Complaints Received Annually 2006 - 2014

Complainants must have "reasonable grounds" for believing they have experienced discrimination, in order to make a complaint. The Commission received a total of 21 new complaints this fiscal year.

NEW COMPLAINTS RECEIVED ANNUALLY
1 April, 2013 - 31 March 2014

The complaint must fall within one or more of the protected areas covered by the *Yukon Human Rights Act*:

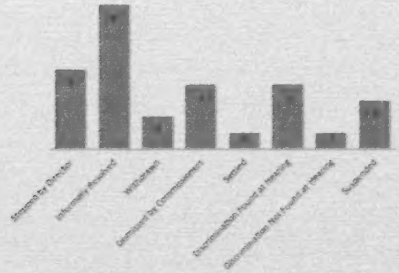
- Employment
- Receiving goods and services
- Housing, leasing or renting
- Membership in or representation by trade unions or professional associations
- Public Contracts

How Complaints Closed 2013 - 2014

The Director can stop or suspend an investigation if the complaint is either (1) not within the Commission's authority or area of responsibility, or (2) is "frivolous" or "vexatious", or (3) beyond the time limit of 18 months, or because (4) other procedures such as grievances are available or (5) have dealt with the matter, or (6) if the complainant refuses a reasonable settlement offer or refuses to cooperate.

Twenty-nine complaints were closed by the end of the fiscal year.

HOW COMPLAINTS CLOSED
1 April, 2013 - 31 March, 2014



The YHRC assists both the complainants and the respondents and makes every effort to help settle complaints.

Informal Resolutions - Providing Remedies 2013 - 2014

The Commission's process is focused on helping people find remedies and solutions. It is never about punishing anyone. As such, the Commission makes every effort to help people settle complaints before investigation if both parties are willing. The Director can recommend and suggest ways to settle the complaint to both parties but always in keeping with the purposes of the Act.

EXAMPLES OF RESOLUTIONS
1 April, 2013 - 31 March, 2014

Religion or Creed [18 months to resolve]

The Complainant, as part of his creed, performs spiritual practices, such as smudging, that require specific environments and materials for spiritual practice. While being provided a service, the Complainant alleged he was denied his spiritual right. The complaint was informally resolved when the service provider agreed to offer an adequate environment, timely access to his materials and training to supervisory staff on specific spiritual practices.

In Yukon, it is illegal to discriminate while providing a service on the basis of religion or creed.

Disability [5 months to resolve]

The Complainant, an employee at a Yukon-based company, requested accommodations for his learning disability and provided supporting documentation from a health professional. Despite the request, the employer was fired. The complaint was informally resolved when the respondent voluntarily agreed to provide compensation for injury to dignity, feelings and self-respect along with a written apology to the complainant.

The term 'disability' includes mental and physical disability, as well as addictions.

In nine of the cases closed in 2013 - 2014 parties were able to cooperate to achieve a satisfactory settlement with the help of the Commission staff, saving time, resources, and the cost of a lengthy investigation or hearing by settling these complaints informally.

The amount of time to settle a case will vary, but it can take 3 days or more to meet with the people involved, research human rights law, develop and discuss ideas, goals and proposals and draft an agreement.

Settlements - Providing Remedies

Yukon Human Rights Board of Adjudication decisions issued 18 June, 2013 and 25 June 2013

The Commission referred four sexual harassment complaints to the Board of Adjudication for hearings that took place in 2013-14. All were complaints made by young women who alleged they were sexually harassed at work. None of the of the workplaces had sexual harassment policies in place at the time that the harassment occurred.

In all four cases, the Board found that the young women had been sexually harassed at work and ordered remedies including damages for injury to dignity, feelings and self-respect and lost wages because each of the young women left their work at least in part because of the sexual harassment they experienced.

***Dyck and Lacosse v. Childhood Discoveries Preschool*, Yukon Human Rights Board of Adjudication Reasons for Decision issued June 18, 2013.**

Jessica Dyck and Willow Lacosse filed sexual harassment complaints against their former employer, Childhood Discoveries Preschool and its owner Christina Hassard, alleging that Ms. Hassard was liable for the conduct of another employee who had sexually harassed them at work. They proved that Ms. Hassard had failed to prevent the sexual harassment or rectify the situation after learning about it. Ms. Dyck and Ms. Lacosse had filed separate complaints against their superiors at the Preschool who they said had sexually harassed them. These complaints were settled with the help of the Commission.

The Board of Adjudication heard the complaints between March and May of 2013 and issued decisions on May 18, 2013, with reasons to follow on June 18, 2013. The Board concluded that Ms. Dyck and Ms. Lacosse had experienced sexual harassment contrary to the *Human Rights Act* while employed at the Preschool. The Board also concluded that Ms. Hassard knew about the conduct that constituted the sexual harassment but did nothing to stop it as required by section 35 of the *Human Rights Act*.

The Board found that a considerable amount of joking and banter was allowed at the Preschool, including inappropriate sexual content, and that Ms. Hassard was sometimes present

Board of Adjudication

Dyck and Lacosse v. Childhood Discoveries Preschool, Yukon Human Rights Board of Adjudication Reasons for Decision issued June 18, 2013.

when such conduct occurred or had been told about it by other employees. The Board concluded that Ms. Lacosse and Ms. Dyck experienced sexual harassment in the form of unwelcome looks, comments and touching by their supervisor who knew, or should have known, that his conduct was unwelcome and inappropriate. In addition to his responsibility to be aware of how inappropriate his behaviour was, both Ms. Dyck and Ms. Lacosse let him know that it was unwelcome. The Board further concluded that there was a power imbalance between Ms. Dyck and Ms. Lacosse who were young female employees, while the supervisor was an older man in a position to influence their jobs. Speaking up about his inappropriate behaviour was both awkward and risky, especially given the close relationship between Ms. Hassard and the supervisor.

The Board concluded that it was Ms. Hassard's responsibility to let the supervisor know that the sexual content of his joking and banter had no place in the Preschool or in his relationships with the young women he was responsible for supervising. By not addressing the inappropriate comments and behaviour at the Preschool, the Board found that Ms. Hassard condoned his conduct and failed to take steps to prevent sexual harassment at her place of business.

The Board ordered Ms. Hassard personally to pay $5,000 in damages for injury to dignity, feelings and self respect to both Ms. Lacosse and to Ms. Dyck, as well as lost wages to each of them.

***B.S. and M.A. v. Sid Quenneville*, Yukon Human Rights Board of Adjudication Decision June 25, 2013.**

B.S. and M.A. were teenaged girls who filed human rights complaints alleging sexual harassment against Sid Quenneville, their supervisor, at a restaurant in Haines Junction. They had filed separate complaints against the restaurant, which were settled with the assistance of the Human Rights Commission. The hearing took place in May of 2013 and the Board issued its decision on June 25, 2013. Mr. Quenneville did not participate in the hearing before the Board, despite being notified about it.

The Board concluded that Mr. Quenneville's conduct toward the two Complainants involved conduct of a sexual nature (leering, unwelcome touching and sexual comments). Neither M.A. nor B.S. consented to or invited Mr. Quenneville's staring, touching or comments, and both let him know it was not welcome. The Board also found that Mr Quenneville knew, or should have known, that his conduct was unwelcome and inappropriate.

There were few other employment opportunities for B.S. and M.A. in the small community where they lived. In addition, they had limited job experience, and both were young First Nation girls working for an older non-First Nation man who had the power to hire and fire them. They both quit their jobs at the restaurant because of Mr. Quenneville's sexually harassing behaviour, and both had a difficult time finding further work that summer.

The Board ordered Mr. Quenneville to pay $5,000 each to M.A. and B.S. for injury to their dignity, feelings and self-respect, and also ordered him to pay lost wages to each Complainant.

Supreme Court Decision

Yukon Supreme Court Decision *Hanson v. Hureau* March, 2014

Yukon Supreme Court Decision *Hanson v. Hureau* March, 2014

The Yukon Supreme Court ordered Mark Hureau and Intersport to pay Devon Hanson $5,000, to compensate her for injury to her dignity, feelings and self-respect because Mr. Hureau sexually harassed Ms. Hanson when she worked for him in March 2010. As a result of the harassment, Ms. Hanson left her job. She was a teenager at the time, while Mr. Hureau was an employer in his 40s and also her basketball coach.

Yukon Supreme Court

Court recognizes injury to dignity suffered by young employee was not trivial and awards damages against employer

The court also decided that Intersport, Ms. Hanson's employer, was liable for the discriminatory conduct of Mr. Hureau.

The Court's decision was a result of an appeal of two decisions of the Yukon Human Rights Board of Adjudication from August 2012 and January 2013. Mr. Hureau was unsuccessful on all ten grounds of his appeal to the Court.

The Commission successfully cross-appealed the Board's decision on the issues of remedy and employer liability because they were wrong in law.

This court decision is significant because it provides future guidance to the Board of Adjudication on the remedial nature of awards for injury to dignity, as has long been understood and applied by human rights tribunals across the country, if not always here in Yukon. It is now a precedent that must be followed.

The Court stated that damages in human rights cases are not intended to punish the wrongdoer but instead reflect a recognition by society that a person has been harmed by the actions of another.

Justice Veale said: "There is a danger in trivializing the awards for injury to dignity, feelings and self respect for sexual harassment. Psychological injuries are just as serious as physical injuries and are often more difficult to remedy and make the subject whole again. . . the injury in this case was not trivial."

Employers that do not take steps to prevent sexual harassment can face major costs in decreased productivity, low morale, increased absenteeism and health care costs, potential legal expenses and orders to pay compensation to the person who has been harassed.

The Commission has sample policies available for businesses needing to establish or update their own workplace policies.

Members of the Commission

Fia Jampolsky: Commission Chair

Fia Jampolsky was appointed in December, 2010 and serves as the Chair. She has a degree in Political Science and Canadian Studies from University of Alberta and a law degree from University of Calgary. Ms. Jampolsky practiced law at Legal Aid for over 10 years, working in the areas of criminal, family and child protection law throughout the Yukon.

Janet Wood: Commissioner Member

Janet Wood was appointed in December, 2012. Born and raised in Whitehorse where she still resides, as does her father and four sisters. She enjoys the Yukon outdoors and spending time camping, hiking and exploring the territory. Ms. Wood believes strongly in the principles of equality and fairness in all things. Ms. Wood is a CMA (Certified Management Accountant) with work experience in both the public and private sectors. She also served on the Yukon CMA Board of Directors for 12 years and the Yukon Law Foundation Board for 18 years.

Marius Curteanu: Commissioner Member

Marius Curteanu was appointed in December, 2012. Born in Romania, he immigrated with his family to Canada in 1985. He holds a degree from Simon Fraser University with a major in Political Science and Sociology, as well as a Masters Degree in Economics. Currently he is the Manager of the Immigration Unit, Government of Yukon. Mr. Curteanu has a deep passion for human rights, and the scope and depth of his community engagement has been extensive, especially in the area of minority rights and anti-racism and discrimination.

Jolene Waugh: Commission Member

Jolene Waugh was appointed on April, 2012. She holds a certificate in Aboriginal Justice Studies from the Native Education College in Vancouver, BC. Jolene has lived in the north for most of her life. She was born in Yellowknife, NWT and grew up in Whitehorse, Yukon. She is of Cree ancestry and feels passionate about human rights, First Nations and youth issues.

THE YUKON HUMAN RIGHTS COMMISSION

FINANCIAL STATEMENTS

MARCH 31, 2014
(unaudited)

Review Engagement Report

Statement of Financial Position

Statement of Operations

Statement of Changes in Net Assets

Statement of Cash Flows

Notes to Financial Statements

REVIEW ENGAGEMENT REPORT

To the Commissioners of The Yukon Human Rights Commission:

I have reviewed the statement of financial position of The Yukon Human Rights Commission as at March 31, 2014 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. My review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussions related to information supplied to me by the Commission.

A review does not constitute an audit and consequently I do not express an audit opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles for not-for-profit organizations. In addition, nothing has come to my attention that causes me to believe that operations for the year are not, in all material respects, in accordance with the terms of the grant transfer agreement entered into with the Government of Yukon during the year.

CHARTERED ACCOUNTANT

Whitehorse, Yukon
July 8, 2014

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2014
(unaudited)

	2014	2013
ASSETS		
CURRENT ASSETS		
Cash	$ 43,321	$ 29,847
Prepaid expenses	4,093	7,784
	47,414	37,631
EQUIPMENT (note 2a, 4)	9,277	7,440
	$ 56,691	$ 45,071
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 4,552	$ 9,355
Wages payable	14,692	13,317
	19,244	22,672
NET ASSETS		
INVESTMENT IN EQUIPMENT (note 2a, 4)	9,277	7,440
UNRESTRICTED NET ASSETS	28,170	14,959
	37,447	22,399
	$ 56,691	$ 45,071

APPROVED BY:

Commissioner Member

Commissioner Member

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2014
(unaudited)

	2014	2013
REVENUE		
Government of Yukon funds for operations	$ 567,000	$ 552,000
Interest income	721	818
Donations and other income	500	252
Yukon Law Foundation grant	-	7,435
	568,221	560,505
EXPENSES		
Administration		
Annual report	389	1,231
Consulting services	450	136
Dues and membership	3,221	3,521
Equipment repairs and maintenance	1,501	101
Interest and bank charges	335	338
Office supplies	4,260	4,719
Postage, freight and deliveries	364	504
Professional fees	3,355	3,510
Subscriptions, publications and films	5,643	5,421
Telephone and internet	9,965	9,428
	29,483	28,909
Staff		
Employee travel and training	4,400	8,682
Recruitment	-	539
Wages and employee benefits	435,846	430,247
Contract fees	2,000	2,000
	442,246	441,468
Commission		
Commissioner honorariums	15,400	15,200
Board liability insurance	5,900	5,900
Commissioner training	3,357	4,029
Commissioner meetings and hospitality	603	410
	25,260	25,539
Public Education		
Law Foundation grant - A Human Rights Video Story	-	7,839
Special events program	1,649	1,338
Website and print materials	694	228
	2,343	9,405

...continued

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF OPERATIONS (continued)

FOR THE YEAR ENDED MARCH 31, 2014
(unaudited)

	2014	2013
Complaints Management		
Legal services	$ 5,000	$ -
Case investigation	1,521	245
Hearing costs	633	315
Settlement training	200	-
	7,354	560
Operational		
Insurance	1,665	1,640
Janitorial	1,800	1,800
Rent	39,500	39,500
	42,965	42,940
TOTAL EXPENSES	549,651	548,821
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	$ 18,570	$ 11,684

DIGNITY

AUTONOMY

NON-DISCRIMINATION

INCLUSION

RESPECT FOR DIFFERENCE

EQUALITY

Yukon
HUMAN RIGHTS
Commission

Yukon Human Rights Commission
101-9010 Quartz Road
Whitehorse, Yukon Y1A 2Z5

Help Line: 1.867.667.6226 / 1.800.661.0535
Fax: 1.867.667.2662
humanrights@yhrc.yk.ca
www.yhrc.yk.ca

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2014
(unaudited)

	Investment in Equipment	Unrestricted Net Assets	Net 2014	Net 2013
BALANCE AT BEGINNING OF YEAR	$ 7,440	$ 14,959	$ 22,399	$ 14,131
Excess (shortage) of revenue over expenses in year	-	18,570	18,570	11,684
Transfer between funds	-	(5,359)	(5,359)	-
Additions to equipment in year	5,359	-	5,359	-
Amortization of equipment in year	(3,522)	-	(3,522)	(3,416)
BALANCE END OF YEAR	$ 9,277	$ 28,170	$ 37,447	$ 22,399

THE YUKON HUMAN RIGHTS COMMISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2014
(unaudited)

	2014	2013
CASH PROVIDED BY (USED FOR) OPERATIONS		
Cash received from Government of Yukon	$ 567,000	$ 552,000
Cash received from Yukon Law Foundation	-	7,435
Other cash received for operations	500	252
Cash paid out for wages and benefits	(440,871)	(459,774)
Cash paid out for other operational costs	(108,517)	(111,044)
	18,112	(11,131)
CASH PROVIDED BY (USED FOR) FINANCING		
Purchase of equipment	(5,359)	-
CASH PROVIDED BY (USED FOR) INVESTMENT		
Interest income received on term deposits and savings	721	818
INCREASE (DECREASE) IN CASH FOR THE YEAR	13,474	(10,313)
CASH AT BEGINNING OF YEAR	29,847	40,160
CASH AT END OF YEAR	$ 43,321	$ 29,847

THE YUKON HUMAN RIGHTS COMMISSION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2014
(unaudited)

1. PURPOSE OF THE ORGANIZATION

The Yukon Human Rights Commission is a Yukon non-profit organization created to investigate and resolve allegations of human rights abuse in the Yukon. It is an organization created and funded by the Government of Yukon to administer the Human Rights Act.

2. SIGNIFICANT ACCOUNTING POLICIES

The Yukon Human Rights Commission uses Canadian accounting standards for not-for-profit organizations as the basis of its accounting and financial statement presentation. The following is a summary of the significant accounting policies used by management in the preparation of these financial statements.

a) Amortization

Purchases of equipment are recorded at cost. Amortization is provided at rates sufficient to amortize the cost over the estimated useful lives of the equipment. Equipment is amortized using the declining balance method at the rates set out in note 4.

Current year amortization totals $3,522 ($3,416) in 2013.

The Investment in Equipment represents the total amortized cost of the equipment of the Commission.

b) Revenue Recognition

The Yukon Human Rights Commission follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

c) Donated Materials

Donated capital assets and materials are recorded at estimated fair market value with a corresponding amount of revenue recorded as "Donations in kind".

THE YUKON HUMAN RIGHTS COMMISSION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2014
(unaudited)

2. SIGNIFICANT ACCOUNTING POLICIES, continued

d) Measurement Uncertainty - the Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make assumptions and estimates that have an effect on the reported amount of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the period. Actual results could be different from those estimates.

e) Financial Instruments

Measurement of financial instruments

The Commission initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, term deposits and GICs, and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and wages payable.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of any write-down is recognized in the Statement of Operations. Previously recognized impairment losses may be reversed to the extent of an improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the Statement of Operations.

Transaction costs

The Commission recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origin, issuance or assumption.

3. CAPITAL MANAGEMENT

The Commission's capital consists of unrestricted net assets, which is the accumulated surplus of revenues over expenses. Management manages the capital to ensure adequate funds are on hand to meet current and future commitments of the Commission.

4. EQUIPMENT

		2014			2013
	Rate	Cost	Accumulated Amortization	Net	Net
Furniture & equipment	20%	$ 62,657	$ 57,985	$ 4,672	$ 5,840
Computer equipment	55%	16,259	11,654	4,605	1,600
		$ 78,916	$ 69,639	$ 9,277	$ 7,440

5. FINANCIAL INSTRUMENTS RISK

The Yukon Human Rights Commission's financial instruments consist of cash, accounts receivable, accounts payable, and deferred revenue. Unless otherwise noted, it is the management's opinion that the Yukon Human Rights Commission is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

a) Interest rate risk

Interest rate risk arises from holding fixed interest rate investments. This risk is minimal due to the amounts invested and the short term nature of the use of such investments.

b) Liquidity risk

Liquidity risk is the risk that the Commission will encounter difficulty meeting obligations associated with its financial liabilities. The Commission's payables are all due within one year and its current assets (cash, receivables, and prepaids) exceed the total payables.

THE YUKON HUMAN RIGHTS COMMISSION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2014
(unaudited)

6. ECONOMIC DEPENDENCE

The Commission is economically dependent upon the Government of Yukon Territory as substantially all operating revenue comes from this source.

7. LEASE AGREEMENT

The Commission has a lease agreement for office space which expires in November 2017. Rental payments of $3,291.66 are due monthly under this agreement.

The Commission, in the lease agreement, is given the first and sole option to renew the lease for an additional five year term, with the rental rate to be negotiated at the time of renewal.